
ASCENSION PARISH SHERIFF**JUNE 30, 2009****FINANCIAL STATEMENTS**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11/11/09

TABLE OF CONTENTS

	<u>Page</u>
<u>INDEPENDENT AUDITORS' REPORT</u>	
Report on Financial Statements	1-2
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	3-4
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	5-6
Schedule of Findings and Questioned Costs	7
<i>Summary Schedule of Prior Audit Findings</i>	8
<u>REQUIRED SUPPLEMENTARY INFORMATION-PART I</u>	
Management's Discussion and Analysis	9-15
<u>FINANCIAL STATEMENTS</u>	
Statement of Net Assets	16
Statement of Activities	17
Governmental Balance Sheet	18
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	19
Statement of Revenues, Expenditures, and Changes in Fund Balance – All Governmental Fund Types	20
Reconciliation of Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	21
Statement of Fiduciary Net Assets – Fiduciary Funds	22
Notes to the Financial Statements	23-39

TABLE OF CONTENTS

REQUIRED SUPPLEMENTARY INFORMATION – PART II

Budgetary Comparison Schedule – General Fund	40
--	----

INDIVIDUAL FINANCIAL STATEMENTS OF AGENCY FUNDS

General Description	41
Schedule of Changes in Balances Due to Taxing Bodies and Others	42-43
Schedule of Expenditures of Federal Awards	44



Postlethwaite & Netterville

A Professional Accounting Corporation
Associated Offices in Principal Cities of the United States
www.pncpa.com

INDEPENDENT AUDITORS' REPORT

Honorable Jeffrey F. Wiley
Ascension Parish Sheriff
Donaldsonville, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the fiduciary funds of the Ascension Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2009, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Ascension Parish Sheriff's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and fiduciary funds of the Ascension Parish Sheriff as of June 30, 2009, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 12, 2009 on our consideration of Ascension Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 9 through 15, and 40 respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Postlethwaite, Netherwiller

- 2 -





Postlethwaite & Netterville

A Professional Accounting Corporation
Associated Offices in Principal Cities of the United States
www.pncpa.com

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Jeffery F. Wiley
Ascension Parish Sheriff
Donaldsonville, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and fiduciary funds of the Ascension Parish Sheriff as of and for the year ended June 30, 2009, which collectively comprise the Ascension Parish Sheriff's office basic financial statements and have issued our report thereon dated October 12, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Ascension Parish Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Ascension Parish Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Ascension Parish Sheriff's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Ascension Parish Sheriff's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Ascension Parish Sheriff's financial statements that is more than inconsequential will not be prevented or detected by the Ascension Parish Sheriff's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Ascension Parish Sheriff's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As a part of obtaining reasonable assurance about whether the Ascension Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Ascension Parish Sheriff, management, and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Robert J. McArthur

Donaldsonville, Louisiana
October 12, 2009



Postlethwaite & Netterville

A Professional Accounting Corporation
Associated Offices in Principal Cities of the United States
www.pncpa.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Jeffrey F. Wiley
Ascension Parish Sheriff
Donaldsonville, Louisiana

Compliance

We have audited the compliance of the Ascension Parish Sheriff with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The Ascension Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Ascension Parish Sheriff's management. Our responsibility is to express an opinion on the Ascension Parish Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Ascension Parish Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Ascension Parish Sheriff's compliance with those requirements.

In our opinion the Ascension Parish Sheriff complied, in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of the Ascension Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Ascension Parish Sheriff's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Ascension Parish Sheriff's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is a more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as public document.

For the Legislative Auditor: [Signature]

Donaldsonville, LA
October 12, 2009

ASCENSION PARISH SHERIFF
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2009

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expressed an unqualified opinion on the financial statements of the Ascension Parish Sheriff.
2. No significant deficiencies were related to the audit of the financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standard*.
3. No instances of noncompliance material to the financial statements of the Ascension Parish Sheriff were disclosed during the audit.
4. No significant deficiencies are disclosed during the audit of internal control over major federal award programs.
5. The auditor's report on compliance for the major federal award programs for Ascension Parish Sheriff expresses an unqualified opinion on all major federal programs.
6. No audit findings were disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133.
7. The program tested as major program included: United States Department of Homeland Security – Disaster Assistance Program (CFDA # 97.036).
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. Ascension Parish Sheriff qualified as a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

1. None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

1. None

ASCENSION PARISH SHERIFF
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
June 30, 2009

A. FINDINGS – FINANCIAL STATEMENT AUDIT

1. None

B. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

1. None

ASCENSION PARISH SHERIFF

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2009

This section of the Ascension Parish Sheriff's (the Sheriff) annual financial report presents our discussion and analysis of the Sheriff's financial performance during the fiscal year that ended on June 30, 2009.

FINANCIAL HIGHLIGHTS

- The Sheriff's total net assets increased approximately \$2.9 million or 15.8 percent over the course of this year's operations.
- During the year, the Sheriff's expenses were \$2.9 million less than the \$27.5 million generated in ad valorem and sales taxes, charges for services and operating grants for governmental programs.
- Expenses for the year were \$24.6 million, an increase of approximately \$2.5 million.
- The general fund reported a profit this year of \$2,549,661.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—management's discussion and analysis (this section), the financial statements, required supplementary information, and other supplemental information. The financial statements include two kinds of statements that present different views of the Sheriff:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Sheriff's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Sheriff's government, reporting the Sheriff's operations in more detail than the government-wide statements.
 - The governmental funds statements tell how general government services like public safety were financed in the short term as well as what remains for future spending.
 - Fiduciary fund statements provide information about the financial relationships in which the Sheriff acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 also summarizes the major features of the Sheriff's financial statements, including the portion of the Sheriff's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

ASCENSION PARISH SHERIFF

MANAGEMENTS DISCUSSION AND ANALYSIS

June 30, 2009

Figure A-1			
	Government-wide Statements	Governmental Funds	Fiduciary Funds
Scope	Entire Sheriff government (except fiduciary funds)	The activities of the Sheriff that are not proprietary or fiduciary, such as public safety	Instances in which the Sheriff is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> • Statement of net assets • Statement of activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of revenues, expenditures, and changes in fund balances 	<ul style="list-style-type: none"> • Statements of fiduciary net assets • Statements of changes in fiduciary net assets
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; the Sheriff's funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid.

ASCENSION PARISH SHERIFF

MANAGEMENTS DISCUSSION AND ANALYSIS

June 30, 2009

Government-wide Statements

The government-wide statements report information about the Sheriff as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Sheriff's net assets and how they have changed. Net assets—the difference between the Sheriff's assets and liabilities—is one way to measure the Sheriff's financial health, or position.

- Over time, increases or decreases in the Sheriff's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Sheriff you need to consider additional nonfinancial factors such as changes in the Sheriff's property tax base and growth of Ascension Parish.

The government-wide financial statements of the Sheriff include:

- Governmental activities—most of the Sheriff's basic services are included here, such as police and general administration. Ad valorem and sales taxes, state and federal grants, and fees, charges, and commissions for services finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the Sheriff's most significant funds—not the Sheriff as a whole. Funds are accounting devices that the Sheriff uses to keep track of specific sources of funding and spending for particular purposes.

ASCENSION PARISH SHERIFF

MANAGEMENTS DISCUSSION AND ANALYSIS

June 30, 2009

The Sheriff has two kinds of funds:

- **Governmental funds**—Most of the Sheriff's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- **Fiduciary funds**—These funds are used as depositories for civil suits, cash bonds, taxes, fees, deferred compensation plan, et cetera. Disbursements from these funds are made to various parish agencies, and litigants in suits, in the manner prescribed by law. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. We exclude these activities from the Sheriff's government-wide financial statements because the Sheriff cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

Net assets. The Sheriff's net assets increased between fiscal years 2008 and 2009 to approximately \$21.2 million. (See Table A-1.)

Table A-1
Sheriff's Net Assets

	Governmental Activities	
	2009	2008
Current and other assets	\$16,548,417	\$14,103,029
Capital assets	7,634,807	6,537,107
Total assets	24,183,224	20,640,136
Current liabilities	611,902	987,293
Long term liabilities	2,355,771	1,328,605
Total liabilities	2,967,673	2,315,898
Net assets		
Invested in capital assets, net of related debt	7,634,807	6,537,107
Restricted	487,618	471,966
Unrestricted	13,093,126	11,315,165
Total net assets	\$21,215,551	\$18,324,238

Net assets of the Sheriff's governmental activities increased 15.8 percent to approximately \$21.2 million.

ASCENSION PARISH SHERIFF

MANAGEMENTS DISCUSSION AND ANALYSIS

June 30, 2009

Changes in net assets. The Sheriff's total revenues increased by 12.3 percent. (See Table A-2.) Approximately 71 percent of the Sheriff's revenue comes from ad valorem and sales tax collections from Ascension Parish. Another 5 percent comes from federal programs. Charges for services represent 20 percent. The remaining 4 percent is comprised of miscellaneous fees and commissions and other intergovernmental revenue.

The total cost of all programs and services increased approximately \$2.5 million. The Sheriff's expenses cover all services performed by its office.

Governmental Activities

Revenues for the Sheriff's governmental activities increased 12.3 percent to \$27.5 million while total expenses increased \$2.5 million.

**Table A-2
Changes in Sheriff's Net Assets**

	Governmental Activities	
	2009	2008
Revenues		
Program revenues		
Charges for services	\$5,391,922	\$4,469,459
Federal grants	1,426,811	1,183,421
State grants	51,250	79,126
General revenues		
Taxes	19,499,161	17,434,787
Miscellaneous	1,500	8,500
Intergovernmental	1,080,504	1,022,430
Interest	87,156	317,554
Total revenues	27,538,304	24,515,277
Expenses		
Public safety	24,646,991	22,130,303
Total expenses	24,646,991	22,130,303
Increase in net assets	\$2,891,313	\$2,384,974

ASCENSION PARISH SHERIFF

MANAGEMENTS DISCUSSION AND ANALYSIS

June 30, 2009

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

As the Sheriff completed the year, its governmental funds reported a fund balance of \$15.0 million, an increase from last year of approximately \$2.5 million. The primary reason for the general fund's profit is the increase in ad valorem, federal grants, and sales tax collections.

General Fund Budgetary Highlights

Over the course of the year, the Sheriff made amendments to the general fund budget. These budget amendments fall into three categories:

- Self generated revenue amendments were made to increase ad valorem taxes and sales taxes due to increases in collections.
- Intergovernmental revenues decreased due to decrease in state supplemental pay by \$171,315.
- Fees, charges, and commissions increased by \$863,207.

Expenditures were amended in total by approximately \$370,000. Even with these adjustments, actual expenditures were approximately \$358,000 below final budget amounts.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2009, the Sheriff had invested \$7,634,807 in capital assets. (See Table A-3.)

Table A-3
Sheriff's Capital Assets
(Net of depreciation)

	Governmental Activities	
	2009	2008
Land	\$1,280,000	\$1,220,000
Buildings	535,265	573,510
Equipment	5,767,872	4,743,597
Construction in Progress	51,670	-
Total	\$7,634,807	\$6,537,107

This year's major capital assets additions include:

- The purchase of thirty-eight new law enforcement vehicles and six motorcycles for deputies costing approximately \$988,000, thirty night vision goggles totaling approximately \$91,000.
- Software and computer equipment totaling \$187,000.
- An armored vehicle and robot were also purchased costing approximately \$368,000.
- Jail improvements including radio, phone, and camera equipment, entrance gate and fence totaling approximately \$111,000.

ASCENSION PARISH SHERIFF

MANAGEMENTS DISCUSSION AND ANALYSIS

June 30, 2009

CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

Capital Assets (continued)

- The development of a tactical operation command (C.O.W.) totaling approximately \$262,000.
- Land adjacent to the range was purchased costing \$80,000.

This year's major capital asset deletions include:

- The disposal of vehicles, building and land in Sorrento costing approximately \$889,000.

The amounts budgeted for capital outlay for the 2008-2009 fiscal year total \$2,194,088. This amount represents amounts for automobiles, motorcycles, and other vehicles, and also for other equipment to be purchased with federal grants.

Debt

The Sheriff has no bonded debt at June 30, 2009. The Sheriff has accrued \$828,870 for other post-employment benefits due as a result of the implementation of GASB 45.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Sheriff is dependent on ad valorem and sales tax collections for 71 percent of its revenues. The economy is not expected to generate any significant growth. The 2010 budget includes amounts available for appropriations of \$27.9 million, an increase of 3.0 percent over the final 2009 budget. Fees and charges for the maintenance of prisoners are expected to lead an increase of approximately 4 percent. Also, federal grant revenue is budgeted for 17% less than 2009 amended budget.

Budgeted expenditures are expected to rise nearly 10.3 percent to \$27.7 million. The largest increments are increases in deputies' salaries, supplemental and budgeted overtime pay.

If these estimates are realized, the Sheriff's budgetary general fund balance is expected to increase modestly by the close of fiscal year end 2010.

CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Sheriff's finances and to demonstrate the Sheriff's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Ascension Parish Sheriff, P.O. Box 268, Donaldsonville, LA 70346.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

STATEMENT OF NET ASSETS
June 30, 2009

ASSETS

Cash	\$ 13,549,695
Receivables	2,373,055
Restricted assets:	
Cash - self insurance fund	625,667
Capital assets, net of accumulated depreciation	<u>7,634,807</u>
Total assets	<u>24,183,224</u>

LIABILITIES

Accounts payable and other current liabilities	473,853
Claims payable	138,049
Long-term liabilities:	
Due within one year	321,791
Due in more than one year	<u>2,033,980</u>
Total liabilities	<u>2,967,673</u>

NET ASSETS

Invested in capital assets, net of related debt	7,634,807
Restricted for self insured health claims	487,618
Unrestricted	<u>13,093,126</u>
Total net assets	<u>\$ 21,215,551</u>

The accompanying notes are an integral part of this statement.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

STATEMENT OF ACTIVITIES
JUNE 30, 2009

Governmental Activities	Expenses	Program Revenues		Net Expense and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Public Safety	<u>\$ 24,646,991</u>	<u>5,391,922</u>	<u>1,478,061</u>	<u>\$ (17,777,008)</u>
General revenues:				
Taxes				19,499,161
State appropriations				1,080,504
Interest				87,156
Miscellaneous				<u>1,500</u>
Total general revenues				<u>20,668,321</u>
Change in net assets				<u>2,891,313</u>
Net assets - beginning				<u>18,324,238</u>
Net assets - ending				<u>\$ 21,215,551</u>

The accompanying notes are an integral part of this statement.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana
GOVERNMENTAL BALANCE SHEET
JUNE 30, 2009

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 13,549,695
Receivables	2,050,612
Restricted assets:	
Cash - self insurance fund	<u>625,667</u>
Total assets	<u>\$ 16,225,974</u>
<u>LIABILITIES</u>	
Accounts, salaries, and withholdings payable	\$ 473,853
Claims payable	138,049
Deferred revenues	<u>594,725</u>
Total liabilities	<u>1,206,627</u>
<u>FUND EQUITY</u>	
Reserved for self insurance	487,618
Unreserved - undesignated	<u>14,531,729</u>
Total fund equity	<u>15,019,347</u>
 Total liabilities and fund equity	 <u>\$ 16,225,974</u>

The accompanying notes are an integral part of this statement.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2009

Total fund balances at June 30, 2009 - Governmental Funds \$ 15,019,347

Amounts reported for governmental activities in the statement
of net assets are different because:

Certain long-term assets are not reported in the fund financial
statements because they are not available to pay current-period
expenditures, but they are reported as assets in the statement
of net assets.

322,443

Capital assets are not reported in fund financial statements
because they are not current financial resources, but they are
reported in the statement of net assets.

Cost of capital assets at June 30, 2009

14,171,913

Accumulated depreciation as of June 30, 2009

(6,537,106)

7,634,807

Deferred revenue - under modified accrual basis of accounting,
revenues are not recognized unless they are deemed "available"
to finance the expenditures of the current period. Accrual basis
recognition is not limited to availability, so cumulative deferred
revenues must be recorded.

594,725

Long-term liabilities are not reported as fund liabilities because
they are not due and payable in the current period, but they are
presented as liabilities in the statement of net assets. Balances
at June 30, 2009 are as follows:

Other post-employment employment benefits payable

(828,870)

Compensated absences payable

(1,526,901)

Net assets of governmental activities at June 30, 2009

\$ 21,215,551

The accompanying notes are an integral part of this statement.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 2009

	<u>General Fund</u>
<u>REVENUES</u>	
Ad valorem taxes	\$ 11,607,971
Sales taxes	7,891,190
Intergovernmental revenues:	
Federal grants	1,155,693
State grants:	
State revenue sharing (net)	128,064
State supplemental pay	952,440
Other state & local grants	51,250
Fees, charges, and commissions for services:	
Civil and criminal fees	1,996,052
Court attendance	18,450
Communications district -911	599,529
Transporting prisoners	50,352
Feeding and keeping prisoners	994,187
Municipal law enforcement fees	894,600
Miscellaneous commissions	838,752
Use of money and property:	
Interest	87,156
Donated fixed assets	1,500
Total revenues	<u>27,267,186</u>
<u>EXPENDITURES</u>	
Public safety:	
Personal services and related benefits	17,423,920
Operating services	2,394,020
Material and supplies	2,674,541
Travel and other charges	29,980
Capital outlay	2,195,064
Total expenditures	<u>24,717,525</u>
EXCESS OF REVENUES OVER EXPENDITURES	2,549,661
FUND BALANCE AT BEGINNING OF YEAR	<u>12,469,686</u>
FUND BALANCE AT END OF YEAR	<u>\$ 15,019,347</u>

The accompanying notes are an integral part of this statement.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

RECONCILIATION OF GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2009

Total net changes in fund balance for the year ended June 30, 2009 per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 2,549,661
--	--------------

Amounts reported for governmental activities in the statement of activities (page 17) are different because:

Revenues that are not available to pay current obligations are not reported in the fund financial statements, but they are presented as revenues in the statement of activities.	271,118
--	---------

Capital outlays are reported as expenditures in the fund financial statements because they use current financial resources, but they are presented as assets in the statement of net assets and depreciated over their estimated economic lives. This is the amount by which current capital outlays of \$2,437,062 exceeded depreciation expense of \$1,294,187.	1,142,875
---	-----------

Gains and losses are not presented in the fund financial statements because they do not provide or use current financial resources, but they are presented in the statement of activities.	(45,175)
--	----------

Generally expenditures recognized in the fund financial statements are limited to only those that use current financial resources but expenses and liabilities are reported in the statement of activities when they are incurred.

Accrued compensated absences	(198,296)
Accrued post-employment benefits	(828,870)

Total change in net assets for year ended June 30, 2009 per Statement of Activities	<u>\$ 2,891,313</u>
---	---------------------

The accompanying notes are an integral part of this statement.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

STATEMENT OF FIDUCIARY NET ASSETS

FIDUCIARY FUNDS

June 30, 2009

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 1,941,836
Due from taxing bodies and others	<u>28,689</u>
Total assets	<u><u>1,970,525</u></u>
 LIABILITIES	
Due to taxing bodies and others	<u>1,970,525</u>
Total liabilities	<u><u>1,970,525</u></u>
 NET ASSETS	 <u><u>\$ -</u></u>

The accompanying notes are an integral part of this statement.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Ascension Parish Sheriff (the Sheriff) serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of Ascension Parish (the Parish). The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the Parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the Parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the Parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the Parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING

BASIS OF PRESENTATION

The accompanying financial statements of the Ascension Parish Sheriff have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, issued in June 1999.

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

The statement of net assets and the statement of activities display information about the primary government (the Sheriff). These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING (continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

FUND FINANCIAL STATEMENTS:

The fund financial statements provide information about the Sheriff's funds, including its fiduciary funds. Separate statements for each fund category- governmental and fiduciary- are presented. The emphasis of fund financial statements is on major governmental funds.

The Sheriff reports the following major governmental fund:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are ad valorem taxes levied by the law enforcement district and sales taxes. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

The Sheriff reports the following fund types:

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category are agency funds. The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, deferred compensation plan, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. REPORTING ENTITY

GASB Statement 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Sheriff is considered a primary government, since it is a special purpose government, the Sheriff is elected, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement 14, fiscally independent means that the Sheriff may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Sheriff also has no component units, defined by GASB Statement 14 as other legally separate organizations for which the Sheriff is financially accountable. There are no other primary governments with which the Sheriff has a significant relationship.

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS

The Governmental Wide Financial Statements (GWFS) and fiduciary fund statements are reported using the economic resources measurement focus. The government wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS (continued)

Revenues (continued)

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time of purchase.

Deferred Revenues

Deferred revenues arise when resources are received by the Sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

All governmental activities of the Sheriff follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

When both restricted and unrestricted resources are available for use, it is the Sheriff's policy to use restricted resources first, then unrestricted resources as they are needed.

D. BUDGET PRACTICES

The proposed budget for the year ended June 30, 2009, was made available for public inspection and comments from taxpayers at the Sheriff's office on June 13, 2008. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the Sheriff's office on June 23, 2008, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the appropriation, is not employed.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposit accounts, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. CAPITAL ASSETS

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated fixed assets are recorded at their fair value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives (Years)</u>
Buildings	40
Building Improvements	20-30
Vehicles	5-15
Equipment	3-15

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. COMPENSATED ABSENCES

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated annual and compensatory balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

The following vacation hours are earned during a fiscal year:

<u>Years of Service</u>	<u>Annual Leave Granted Per Month</u>	<u>Total Annual Leave for Fiscal Year</u>	<u>Maximum Annual Leave Accumulation</u>
Less than 3 years	8	96	192
Upon completion of 3 years	10	120	240
Upon completion of 6 years	12	144	288
Upon completion of 11 years	14	168	336
Upon completion of 16 years	16	192	384
Upon completion of 21 years	18	216	432
Upon completion of 30+ years	20	240	480

Each employee will be allowed to accumulate annual leave up to a balance that is twice what he or she earns in a fiscal year. The last column of the table above shows that amount for each tenure level. If an employee's annual leave accumulation exceeds the amount shown for his or her level, that amount will be converted to sick leave annually at the close of the employee's anniversary month.

Sick leave is earned and granted on a monthly basis. As each month ends, employees will be credited with sick leave hours based on his or her years of service. Upon retirement, death or termination of an employee, unused sick leave is not payable. The following table shows the amount of sick leave hours that will be granted for the various years of service:

<u>Years of Service</u>	<u>Sick Leave Granted Per Month</u>	<u>Total Sick Leave for Fiscal Year</u>
Less than 3 years	8	96
Upon completion of 3 years	10	120
Upon completion of 6 years	12	144

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. COMPENSATED ABSENCES (continued)

The cost of leave privileges is recognized as current year expenditure in the General Fund when leave is actually taken.

I. POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The Sheriff recognized the cost of providing these retiree benefits as expenditures when paid during the year.

J. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

K. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

2. LEVIED TAXES

The Sheriff has authorized and levied an ad valorem tax of 14.48 mills.

3. CASH AND CASH EQUIVALENTS

At June 30, 2009, the Sheriff has unrestricted cash and cash equivalents (book balances) as follows:

General Fund:	
Petty cash	\$ 4,000
Interest-bearing demand deposits	13,463,749
Time	81,946
Total General Fund	<u>13,549,695</u>
Fiduciary Funds:	
Interest-bearing demand deposits	<u>1,941,836</u>
Total	<u>\$ 15,491,531</u>

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

3. CASH AND CASH EQUIVALENTS (continued)

Restricted cash totals \$625,667 at June 30, 2009.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

At June 30, 2009, the Sheriff has \$17,566,514 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

4. CUSTODIAL CREDIT RISK

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk as of June 30, 2009. \$17,566,514 of the government's bank balance was not exposed to custodial credit risk.

5. RECEIVABLES

The General Fund receivables at June 30, 2009 are as follows:

Class of Receivable

Sales tax	\$ 541,307
Fees, charges, and commissions for services	308,959
Prisoner maintenance and transport	195,080
Grants	919,316
Interest	5,184
Miscellaneous commissions	686
State supplemental	80,080
Total	<u>\$ 2,050,612</u>

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

6. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2009, are as follows:

	Balance, June 30, 2008	Additions	Deletions	Balance, June 30, 2009
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 1,220,000	\$ 80,000	\$ (20,000)	\$ 1,280,000
Construction in progress	-	51,670	-	51,670
Total capital assets, not being depreciated	<u>1,220,000</u>	<u>131,670</u>	<u>(20,000)</u>	<u>1,331,670</u>
Capital assets, being depreciated:				
Buildings	720,505	2,100	(28,078)	694,527
Equipment	10,683,486	2,303,292	(841,062)	12,145,716
Total capital assets being depreciated	11,403,991	2,305,392	(869,140)	12,840,243
Less accumulated depreciation	<u>(6,086,884)</u>	<u>(1,294,187)</u>	<u>843,965</u>	<u>(6,537,106)</u>
Total capital assets being depreciated, net	<u>5,317,107</u>	<u>1,011,205</u>	<u>(25,175)</u>	<u>6,303,137</u>
Governmental activities capital assets, net	<u>\$ 6,537,107</u>	<u>\$ 1,142,875</u>	<u>\$ (45,175)</u>	<u>\$ 7,634,807</u>

For the year ended June 30, 2009, depreciation expense was \$1,294,187.

7. PENSION PLAN

Plan Description. Substantially all employees of the Ascension Parish Sheriff's office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$800 per month, and are 18 years of age or older at the time of original employment are required to participate in the System. Employees are eligible to retire on or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of creditable service is 3.33 percent. In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire on or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

7. PENSION PLAN (continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, P. O. Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Funding Policy. Plan members are required by state statute to contribute 10.00 percent of their annual covered salary and the Ascension Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11.00 percent of annual covered payroll. As of April 1, 1996, the Sheriff's office also pays the employees contribution percentage. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Ascension Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Ascension Parish Sheriff's contributions to the System, including the employee's portion starting April 1, 1996, for the years ending June 30, 2009, 2008, and 2007, were \$3,150,967, \$2,788,158, and \$2,456,553, respectively.

8. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description. The Ascension Parish Sheriff's Office's medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement.

The employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 12 years of service at any age. However, the employer pays a variable percentage of the retiree medical premium only for those employees who retire with twenty or more years of service, so most employees have traditionally waited until at least twenty years of service to retire.

Life insurance coverage is provided to retirees and the blended rate (active and retired) is \$0.27 per \$1,000 of insurance. The amount of insurance coverage while active is continued after retirement, but retiree insurance coverage amounts are reduced at age 65 to 65% of the original amount, to 50% of the original amount at age 70, to 30% of the original amount at age 75, and to 20% of the original amount at age 80. The employer pays 100% of the "cost" of the retiree life insurance, but based on the blended rates. There is therefore an implicit employer subsidy to the extent that the higher retiree rates are diluted by the lower active rates. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance and thus estimate and value this employer subsidy. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

8. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Contribution Rates. Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy. Prior to July 1, 2008, the Ascension Parish Sheriff's Office recognized the cost of providing post-employment medical and life benefits (the Sheriff's Office's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. Effective with the fiscal year beginning July 1, 2008, the Ascension Parish Sheriff's Office implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions*. The employer contribution to the OPEB plan for health care funding for retired employees for fiscal year ending June 30, 2009 totaled \$65,128 and the life insurance funding totaled \$34,186. There is no retiree contribution to the OPEB plan other than the retiree share of health care premiums paid monthly which totaled \$62,898.

Annual Required Contribution. Ascension Parish Sheriff's Office's Annual Required Contribution (ARC) is an amount determined in accordance with GASB 45. The ARC is the sum of the normal cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning July 1, 2008 is \$778,518 for medical, and \$149,666 for life, as set forth below:

	<u>Medical</u>	<u>Life</u>
Normal Cost	\$ 366,783	\$ 56,082
30-year UAL amortization amount	411,735	93,584
Annual required contribution (ARC)	<u>\$ 778,518</u>	<u>\$ 149,666</u>

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

8. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Net Post-Employment Benefit Obligation (Asset). The table below shows Ascension Parish Sheriff's Office's net other post-employment benefit (OPEB) obligation (asset) for fiscal year ending June 30, 2009:

	<u>Medical</u>	<u>Life</u>
Annual required contribution	\$ 778,518	\$ 149,666
Interest on net OPEB Obligation	-	-
Adjustment to ARC	-	-
Annual OPEB cost (expense)	778,518	149,666
Contributions made	(65,128)	(34,186)
Increase in net OPEB obligation	713,390	115,480
Net OPEB obligation – beginning of year	-	-
Net OPEB obligation – end of year	<u>\$ 713,390</u>	<u>\$ 115,480</u>

The following table shows the Sheriff's Office's annual post-employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

<u>Post Employment Benefit</u>	<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Obligation Asset</u>
Medical	6/30/09	\$778,518	8.4%	\$713,390
Life	6/30/09	\$149,666	22.8%	\$115,480

Funded Status and Funding Progress. In the fiscal year ending June 30, 2009, the Sheriff's Office made no contributions to its post-employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of July 1, 2008, the first and most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$7,119,782 (medical) and \$1,628,336 (life), which is defined as that portion, as determined by a particular actuarial cost method (the Sheriff's Office uses the Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in the fiscal year ending June 30, 2009, the entire actuarial accrued liability of \$7,119,782 (medical) and \$1,628,336 (life) was unfunded.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

8. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

	<u>Medical</u>	<u>Life</u>
Actuarial Accrued Liability (AAL) (b)	\$ 7,119,782	\$ 1,628,336
Actuarial Value of Plan Assets (a)	-	-
Unfunded AAL (UAAL) (b-a)	\$ 7,119,782	\$ 1,628,336
Funded Ratio (a/b)	0%	0%
Covered payroll	\$ 13,592,920	\$ 13,838,869
UAAL as a percentage of covered payroll	52.4%	11.8%

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption; and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Sheriff's Office and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Sheriff's Office and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Sheriff's Office and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method. The ARC is determined using the Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets. Since this is the first actuarial valuation, there are not any assets. It is anticipated that in future valuations, should the OPEB obligations be funded, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

Turnover Rate. An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 10%.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

8. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Post-Employment Benefit Plan Eligibility Requirements. Based on past experience, entitlement to benefits will commence upon retirement based on the assumption that employees retire at the earliest of 30 years of service at any age; age 55 and completion of 25 years of service; and, age 60 and completion of 20 years of service. Entitlement to benefits continue through Medicare to death.

Investment Return Assumption (Discount Rate). GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long-term return of a balanced and conservative investment portfolio under professional management.

Health Care Cost Trend Rate. The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 – 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990 – 2013, released in January, 2004 by the Health Care Financing Administration (www.cms.hhs.gov). “State and Local” rates for 2009 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Zero trend has been assumed for valuing life insurance.

Mortality Rate. The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is the mortality table which the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of “unblended” rates, we have used the 94GAR mortality table described above to “unblend” the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

Method of Determining Value of Benefits. The “value of benefits” has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays a variable percentage of the cost of the medical for the retirees only (not for dependents), provided the retiree has at least twenty years of service at retirement. The percentage of the retiree premium paid by the employer is 2.5% for each year of service at eligibility at age 65 are “blended” rates for active and retired. Since GASB 45 mandates that “unblended” rates be used, we have estimated the “unblended” medical rates for retired before and after Medicare eligibility. It has been assumed that the retiree rate before Medicare eligibility is 130% of the blended rate and that after Medicare eligibility that it is 80% of the blended rate.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

9. DEFERRED COMPENSATION PLAN

The employees of the Ascension Parish Sheriff's Office may participate in a deferred compensation plan offered by the Ascension Parish Sheriff's Office. The Sheriff's Office is enrolled with the State of Louisiana Deferred Compensation Plan (plan). The plan was created in accordance with Internal Revenue Code Section 457 and is available to all employees of Ascension Parish Sheriff. The plan permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, or unforeseeable emergency.

All permanent full time employees of the Sheriff's Office are eligible to participate in the voluntary matching deferred compensation program offered by the Sheriff's Office. Beginning July 1, 2008, the Ascension Parish Sheriff's Office resumed its match of all permanent full time employees' contributions to the Sheriff's Office deferred compensation plan. The program provides a yearly matching contribution based on the employee's length of pension service. The maximum yearly matching contribution by the Sheriff's Office ranges from 1% to 4% of the employee's individual annual compensation, including salary and State Supplemental Pay, but not overtime, holiday, or detail wages. The Sheriff's Office contribution to the plan for the year ended June 20, 2009 was \$212,802.

10. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others follows:

	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Agency funds:				
Civil Account	\$ 778,935	\$ 5,658,706	\$ 6,043,128	\$ 394,513
Tax Collector	205,883	85,137,563	85,220,988	122,458
Bond	1,225,448	2,804,017	2,666,553	1,362,912
Contraband	2,846	149,745	105,590	47,001
Jail Inmate	45,345	485,647	487,351	43,641
Total	<u>\$ 2,258,457</u>	<u>\$ 94,235,678</u>	<u>\$ 94,523,610</u>	<u>\$ 1,970,525</u>

11. TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2009, include \$93,769 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$36,089. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

12. LITIGATION AND CLAIMS

At June 30, 2009, the Sheriff was involved in several lawsuits. In the opinion of the Sheriff's legal counsel, the ultimate resolution of these claims would not create a liability to the Sheriff in excess of existing insurance coverage.

13. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

The Sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Ascension Parish Council and are not included in the accompanying financial statements.

14. RESERVE FOR SELF INSURED HEALTH AND ACCIDENT PLAN

On August 1, 1992 the Sheriff began providing health and accident insurance coverage for his employees. The plan is funded by the General Fund for employee coverage and by employee premiums paid for dependent coverage. The office is obligated to pay all claims up to \$70,000 per person covered up to an aggregate of \$2,070,132, and the excess is insured with an insurance company up to \$1,000,000.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable.

Unpaid claims as of July 1, 2008	\$ 126,039
Incurred claims (including claims incurred but not reported as of June 30):	
Provision for current-year events where the Sheriff has retained risk of loss	1,634,513
Payments:	
Claims attributed to current year events where the Sheriff has retained risk of loss	(1,622,503)
Unpaid claims as of June 30, 2009	<u>\$ 138,049</u>

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

15. CHANGES IN LONG -TERM DEBT

At June 30, 2009, employees of the Sheriff have accumulated and vested \$1,526,901 of employee leave benefits, which was computed in accordance with GASB Classification Section C60.

The Sheriff also has accrued \$828,870 for other post-employment benefits due as a result of the implementation of GASB 45.

The following is a summary of long-term debt transactions for the year ended June 30, 2009:

	Balance at Beginning of year	Additions	Reductions	Balance at End of Year	Due Within One Year
Governmental activities:					
Compensated absences	\$1,328,605	\$ 256,247	\$ (57,951)	\$1,526,901	\$ 321,791
Other post-employment benefits	-	828,870	-	828,870	-
Total	<u>\$1,328,605</u>	<u>\$1,085,117</u>	<u>\$ (57,951)</u>	<u>\$2,355,771</u>	<u>\$ 321,791</u>

16. LEASES

The Sheriff has operating leases for office equipment and radio towers. Total rent and leases paid for the year was \$75,763.

The minimum annual commitments under these noncancelable operating leases are as follows:

Fiscal year ended	
2010	\$ 29,978
2011	2,624
2012	2,624
2013	1,094
Total	<u>\$ 36,320</u>

17. RISK MANAGEMENT

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, group health and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

REQUIRED
SUPPLEMENTAL INFORMATION

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<u>REVENUES</u>			
Ad valorem taxes	\$10,783,868	\$11,499,176	\$11,607,971
Sales taxes	7,000,000	7,900,020	7,891,190
Intergovernmental revenues:			
Federal grants	1,131,729	1,154,038	1,155,693
State grants:			
State revenue sharing (net)	128,775	128,064	128,064
State supplemental pay	1,124,000	952,685	952,440
Other state and local grants	42,000	42,926	51,250
Fees, charges, and commissions for services:			
Civil and criminal fees	1,251,637	1,834,133	1,996,052
Court attendance	18,000	18,175	18,450
Communications district- 911	600,000	558,797	599,529
Transporting prisoners	33,500	46,188	50,352
Feeding and keeping prisoners	1,199,198	1,188,401	994,187
Municipal law enforcement fees	894,600	894,600	894,600
Miscellaneous commissions	399,259	794,131	838,752
Use of money and property :			
Interest	131,000	84,882	87,156
Donated fixed assets	3,500	1,000	1,500
Total revenues	<u>24,741,066</u>	<u>27,097,216</u>	<u>27,267,186</u>
<u>EXPENDITURES</u>			
Public safety:			
Personal services and related benefits	17,313,366	17,412,235	17,423,920
Operating services	2,825,173	2,602,791	2,394,020
Material and supplies	3,179,770	2,833,626	2,674,541
Travel and other charges	17,875	33,200	29,980
Capital outlay	1,369,463	2,194,088	2,195,064
Total expenditures	<u>24,705,647</u>	<u>25,075,940</u>	<u>24,717,525</u>
EXCESS OF REVENUES OVER EXPENDITURES	35,419	2,021,276	2,549,661
FUND BALANCE AT BEGINNING OF YEAR	<u>12,469,686</u>	<u>12,469,686</u>	<u>12,469,686</u>
FUND BALANCE AT END OF YEAR	<u><u>\$12,505,105</u></u>	<u><u>\$14,490,962</u></u>	<u><u>\$15,019,347</u></u>

The accompanying notes are an integral part of this statement.

INDIVIDUAL FINANCIAL STATEMENTS

OF

AGENCY FUNDS

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

GENERAL DESCRIPTIONS
AGENCY FUNDS
June 30, 2009

SHERIFF'S CIVIL FUNDS

The Sheriff's Civil Funds account for funds held in civil suits, sheriff's sales, and garnishments.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

BOND FUND

The Bond Fund accounts for the collection of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

CONTRABAND FUND

The Contraband Fund holds all criminally disputed funds until a decision as to ownership is decided in District Court. The monies are distributed according to court judgment.

JAIL INMATE FUND

The Jail Inmate Fund accounts for all funds received from and disbursed to the inmates as they enter and are released from the prison system.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

AGENCY FUNDS
SCHEDULE OF CHANGES IN BALANCES DUE TO TAXING BODIES AND OTHERS
YEAR ENDED JUNE 30, 2009

	<u>Sheriff's Civil</u>	<u>Tax Collector</u>	<u>Bond</u>
<u>BALANCES AT BEGINNING OF YEAR</u>	<u>\$ 778,935</u>	<u>\$ 205,883</u>	<u>\$ 1,225,448</u>
<u>ADDITIONS</u>			
Deposits:			
Sheriff's sales and garnishments	5,654,447	-	-
Fines and costs	-	-	2,796,661
Receipts from inmates	-	-	-
Taxes, fees, etc. paid to tax collector	-	85,101,474	-
Interest on investments	<u>4,259</u>	<u>36,089</u>	<u>7,356</u>
Total additions	<u>5,658,706</u>	<u>85,137,563</u>	<u>2,804,017</u>
<u>REDUCTIONS</u>			
Taxes, fees, etc. distributed to taxing bodies and others	-	85,220,988	-
Distribution to inmates	-	-	-
Deposits settled	<u>6,043,128</u>	<u>-</u>	<u>2,666,553</u>
Total reductions	<u>6,043,128</u>	<u>85,220,988</u>	<u>2,666,553</u>
<u>BALANCES AT END OF YEAR</u>	<u>\$ 394,513</u>	<u>\$ 122,458</u>	<u>\$ 1,362,912</u>

The accompanying notes are an integral part of this statement.

<u>Contraband</u>	<u>Jail Inmate</u>	<u>Total</u>
<u>\$ 2,846</u>	<u>\$ 45,345</u>	<u>\$ 2,258,457</u>
149,675	-	5,804,122
-	-	2,796,661
-	485,620	485,620
-	-	85,101,474
<u>70</u>	<u>27</u>	<u>47,801</u>
<u>149,745</u>	<u>485,647</u>	<u>94,235,678</u>
-	-	85,220,988
-	487,351	487,351
<u>105,590</u>	<u>-</u>	<u>8,815,271</u>
<u>105,590</u>	<u>487,351</u>	<u>94,523,610</u>
<u>\$ 47,001</u>	<u>\$ 43,641</u>	<u>\$ 1,970,525</u>

ASCENSION PARISH SHERIFF
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
<u>UNITED STATES DEPARTMENT OF JUSTICE</u>			
Direct Program			
Byrne Discretionary Grant - Project Safe Guard	16.580	2008-DD-BX-0505	\$ 73,124
Direct Program			
Southern Anti-Terrorism Regional Academy Training (SARTA)	16.853	2006-DD-BX-0515	72,754
Direct Program			
COPS Methamphetamine Initiative	16.710	2007CKWX0287	76,909
Direct Program			
Justice Assistance Program	16.738	2007-DJ-BX-0899	29,589
Multi-Jurisdictional Task Force	16.738	B08-5-006	8,764
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice			
Electronic Equipment	16.710	P09-5-011	893
Multi-Jurisdictional Task Force	16.579	B07-5-011	8,378
School Resource Officers Program	16.540	J07-5-012	5,000
Domestic Violence Program	16.588	M08-5-002	4,126
Domestic Violence Program	16.588	M07-5-002	5,291
Victim Assistance Program	16.320	C07-8-004	13,983
Victim Assistance Program	16.582	C06-8-004	48,341
2008 Vest Grant	16.607	3019021	1,872
Total United States Department of Justice			<u>349,024</u>
<u>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</u>			
Passed through Louisiana Governor's Office of Homeland Security and Emergency Preparedness			
Disaster Assistance - Hurricane Gustav	97.036	PW1786 Category E	5,882
Disaster Assistance - Hurricane Gustav	97.036	PW1786 Category B	588,843
Law Enforcement Terrorism Prevention Program (LETPP)	97.067	2007-GE-T7-0019	16,370
2007 Buffer Zone Protection Plan	97.078	2007-BZ-T7-0025	320,571
2006 Buffer Zone Protection Plan	97.078	2006-BX-T6-0026	17,110
Total United States Department of Homeland Security			<u>948,776</u>
<u>UNITED STATES DEPARTMENT OF TRANSPORTATION</u>			
Passed Through Louisiana Highway Safety Commission			
Year Long Overtime	20.600	PT 2009-22-00-00	21,882
Year Long Overtime	20.600	PT 2008-12-00-00	7,643
Total United States Department of Transportation			<u>29,525</u>
Total Federal Assistance Expended			<u>\$ 1,327,325</u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Ascension Parish Sheriff's Office and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial

NOTE B - RECONCILIATION OF FEDERAL EXPENDITURES

Federal assistance expended as reported on Schedule of Expenditures of Federal Awards	\$ 1,327,325
Less: expenditures incurred in current year but no revenue received in current year	(917,168)
Less: revenues recorded in prior year for federal expenditures deemed uncollectible	(8,514)
Add: revenues received in current year but no expenditures incurred in current year	108,000
Add: revenues received in current year for expenditures in prior years	<u>646,050</u>
Federal grant revenues as reported on Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types	<u>\$ 1,155,693</u>